

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO

GORDON REFRIGERATION

CASE NO. 10-63887

Debtor

CHAPTER 7

CHIEF JUDGE RUSS KENDIG

MOTION TO DETERMINE TAX LIABILITY

Comes now the Debtor, and for its Motion states:

1. Title 11, US Code, Section 505 permits this Court to determine the legality and amount of any tax owed by the debtor if there were no proceedings by the debtor undertaken with the taxing authority or non-bankruptcy courts of competent jurisdiction to determine the amounts.

2. The taxes claimed are for sales tax for the following post-petition periods in the following amount:

a. Assessment 100000277318 for the period of September, 2010. The debtor was not operating and therefore no taxes were owed.

b. Assessment 100000277328 for the period of October, 2010. The debtor was not operating and therefore no taxes were owed.

c. Assessment 100000277327 for the period of November, 2010. The debtor was not operating and therefore no taxes were owed.

d. Assessment 100000277320 for the period of December, 2010. The debtor was not operating and therefore no taxes were owed.

3. As these taxes would have been incurred by the estate, they would be administrative expenses. Therefore this Court has jurisdiction over the within proceeding pursuant to Title 28, U.S. Code, Sections 1334 and 157, and General Order No. 84 entered in this

District on July 16, 1984. This is a core proceeding pursuant to Title 28, U.S. Code, Section 157.

4. Gordon Refrigeration (Inc. Co. LLC whatever) did not operate and had no sales tax liability for the aforementioned periods.

WHEREFORE, Gordon Refrigeration requests this Court to determine the sales tax owed to the State of Ohio, Department of Taxation, to be \$0.00 for the periods set forth above.

/s/ Edwin H. Breyfogle
Edwin H. Breyfogle
Ohio Reg. No. 0000822
Attorney for Debtor
108 Third St NE
Massillon, OH 44646
(330) 837-9735

CERTIFICATE OF SERVICE

The undersigned certifies that on 14th day of June, 2016, a true and correct copy of the foregoing Motion was served via the Court's electronic case filing system on the following who are listed on the Court's Electronic Mail Notice List:

_____ *Anne Piero Silagy asilagycourt@neo.rr.com

A copy of the foregoing was sent by ordinary US mail on this 14th day of June, 2016 to the following:

1. Ohio Department of Taxation
Attn: Bankruptcy Division
PO Box 530
Columbus, OH 43216
2. Attorney General
Attn: Bankruptcy Staff
150 E. Gay St, 21st Floor
Columbus, OH 43215

/S/ Edwin H. Breyfogle
Edwin H. Breyfogle
Attorney for Debtor

NOTICE OF MOTION

The Debtors have filed a Motion to Determine Tax Liability.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)

If you do not want the Court to grant the relief requested, or if you want the Court to consider your views on the motion, then on or before **July 5, 2016**, you or your attorney must file with the Court a written request for a hearing at the clerk, United States Bankruptcy Court, Ralph Regula Federal Building, 401 McKinley Ave, SW, Canton, OH 44702.

If you mail your response to the court for filing, you must mail it early enough so the Court will receive it on or before the date stated above and you must attend the hearing scheduled to be held on **July 11, 2016 at 3:00 p.m.**, United States Bankruptcy Court, Ralph Regula Federal Building, 401 McKinley Ave SW, Canton, OH 44702.

You must also mail a copy of your response to the parties listed on the certificate of mailing, as well as Edwin H. Breyfogle, Attorney for Debtors, 108 Third St NE, Massillon, OH 44646.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the motion or objection and may enter an order granting that relief.

/S/ Edwin H. Breyfogle
Edwin H. Breyfogle
Attorney for Debtor